



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2005 Wisconsin Act 357
[2005 Assembly Bill 156]

County Tax Incremental Districts

2005 Wisconsin Act 357 authorizes a county in which no cities or villages are located (Florence and Menominee Counties) to create a tax incremental district (TID) if the town in which the TID is to be located approves the creation of the TID.

The Act provides that one member of the joint review board, which is charged with reviewing the proposed TID and either approving or disapproving it, must be a representative of the town where the TID is to be located and shall either be the town board chairperson or his or her designee.

In addition, the Act provides that the restriction under current law that no more than 25% of the territory within a proposed TID may consist of undeveloped land does not apply to a TID created by a county under the provisions of the Act.

Effective Date: Act 357 takes effect on October 1, 2006.

Prepared by: William Ford, Senior Staff Attorney

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.